

EXHIBIT B

SUMMARY OF OPINIONS OF Q. DAVID BOWERS

1. “[I]t is abundantly clear that anyone interested in obtaining a 1933 \$20 (or a 1933 \$10) *could have* done so upon application either at the Philadelphia Mint or the Treasury Department.” Report at 6 (emphasis added).
2. 1933 Double Eagles were available at face value directly from the cashier at the United States Mint or the Department of the Treasury. Report at 7.
3. “[N]umismatists in touch with the Philadelphia Mint, upon learning that 1933 \$20 pieces had been minted, *would have* initially sought to obtain them at an early time, i.e., in March and April 1933.” Report 8-9 (emphasis added).
4. In 1933, there were several Treasury or Mint officials with an interest in rare coins “each of whom *would have* had access to the 1933 \$20.” Report at 15 (emphasis added).
5. Former Secretary of the Treasury Woodin “would, as a matter of course, have been able to provide one or more 1933 \$20 pieces to anyone interested, simply by exchanging it for another \$20,” and that it was “*quite possible* that Woodin *could have* obtained such a piece, and subsequently distributed that coin to a collector, friend or dignitary.” Report at 17 (emphasis added).
6. “It is *reasonable to assume* that anytime in the 1930s when 1933 \$20 coins were being stored at the Philadelphia Mint, the chief engraver, the superintendent, the cashier, and any other official or employee *could have* obtained [a 1933 Double Eagle] simply by exchanging another \$20 for it.” Report at 21 (emphasis added).
7. “That no records exist indicating that the 1933 Double Eagle was released is irrelevant, as there were many instances in which coins have been released, sometimes just a few, other times in quantity, and no records of release were kept.” Report at 25.
8. Mint records are not reliable. Report at 28.
9. “[A] visitor to the Philadelphia Mint in 1933 and for some time afterward *would have been able* to obtain a 1933 \$20 for face value, simply by exchanging another \$20 gold piece for it.” Report at 35 (emphasis added).